

1 **SHANNON TAITANO, ESQ.**
2 **OFFICE OF THE GOVERNOR OF GUAM**
3 Ricardo J. Bordallo Governor's Complex
4 Adelup, Guam 96910
5 Telephone: (671) 472-8931
6 Facsimile: (671) 477-6666

7 **EDUARDO A. CALVO, ESQ.**
8 **KATHLEEN V. FISHER, ESQ.**
9 **RODNEY J. JACOB, ESQ.**
10 **DANIEL M. BENJAMIN, ESQ.**
11 **CALVO & CLARK, LLP**

12 Attorneys at Law
13 655 South Marine Corps Drive, Suite 202
14 Tamuning, Guam 96913
15 Telephone: (671) 646-9355
16 Facsimile: (671) 646-9403

17 *Attorneys for the Government of Guam
and Felix P. Camacho, Governor of Guam*

FILED
DISTRICT COURT OF GUAM

OCT 15 2007 

JEANNE G. QUINATA
Clerk of Court

13 IN THE UNITED STATES DISTRICT COURT

14 DISTRICT OF GUAM

15 JULIE BABAUTA SANTOS, et. al.,

16 Petitioners,

17 -v-

18 FELIX P. CAMACHO, etc., et. al.

19 Respondents.

20 CIVIL CASE NO. 04-00006
21 (Consolidated with Civil Case Nos.
22 04-00038 and 04-00049)

23 CERTIFICATE OF SERVICE

1 The undersigned hereby certifies that a true and correct copy of the following:

2 **BRIEF OF THE GOVERNOR, GOVERNMENT, AND**
3 **DIRECTORS OF DOA AND DRT REGARDING THE**
4 **APPLICABILITY OF 26 U.S.C. § 7430**

5 was caused to be served via Hand Delivery on the 12th day of October, 2007, to the following:

6 Michael F. Phillips, Esq.
7 **PHILLIPS & BORDALLO, P.C.**
8 410 West O'Brien Drive
9 Hagåtña, Guam 96910

10 Rawlen Mantanona, Esq.
11 **CABOT MANTANONA, LLP**
12 BankPacific Building, 2nd Floor
13 825 South Marine Corps. Drive
14 Tamuning, Guam 96913

15 **LUJAN, AGUIGUE & PEREZ LLP**
16 Attorneys At Law
17 Pacific News Building, Suite 300
18 238 Archbishop Flores Street
19 Hagåtña, Guam 96910

20 **SHIMIZU, CANTO & FISHER**
21 De La Corte Building, Suite 101
22 167 E. Marine Corps Drive
23 Hagatna, Guam 96910

24 Dated this 12th day of October, 2007.

25 OFFICE OF THE GOVERNOR OF GUAM
26 CALVO & CLARK, LLP
27 *Attorneys for the Government of Guam*
28 *and Felix P. Camacho, Governor of Guam*

29 By:

30 
31 **DANIEL M. BENJAMIN**